Preserve
for
17.2.33

G R S IX-5]

Previous references
Rel 274-1483 48+72-B July 1915-

File No 101-15-

1917.

Serial Nos 107+160

(Municipal)

Later references
Rel 103-1680 (10, 42 B Nov 18

GENERAL AND REVENUE SECRETARIAT.

✓

Serial Nos 107+160

Part B for January 1917

1

SUBJECT

Comptroller's Note on the audit of the accounts of the Barur municipality for the year 1914-15

G.O No 4140-50 dt 3/1/17

Directs the prompt disposal of audit notes of accounts in accordance with rule 14+15 of the municipal account Manual.

W D 86—GPB—50,000—24-7-15

M.W.Garner
31/1/17

G R S 11] 1916-17

GENERAL AND REVENUE SECRETARIAT

(Rev) 222

NOTES

File No 60/15

FILE HEADING

Note on the audit of Naval accounts

From

The Comptroller

No. 330/EA 854 Dated 14. 9. 16 Received 19. 9. 16.

Diary No 222	Enclos / Spare Copies	Serial No 107

BRIEF ABSTRACT OF LETTER

Forwards for information the Note on the audit of the accounts of the Bikrus Mully for 1914-15.

NOTES AND ORDERS

L'A

Submitted with draft. The defects pointed out in the present audit Note were also disclosed in the previous one and the Paime were duly communicated to the Dy Cmd for Neutral-ton

31.7.16

31.7.16

Notes—First Sheet

General and Revenue Secretariat | ML File No 101 of 1915

Serial No

2 Rule 14 of the Municipal Account Manual gives full instructions as to how such reports should be dealt with by the Municipal Councils themselves, and Rule 16 only prescribes important defects which requires immediate notice of Govt to be sent to Govt, together with explanations and suggestions for rectification

It is therefore for consideration whether it is absolutely necessary to review all in the Secretariat all "notes" irrespective of their nature and whether it will not be sufficient to merely file them except in really important matters -

BE
2/8/16

3 Is there any order for sending the Inspr's & Audit notes by Comptroller?

2/8
3/8-16

4 There seems to be no such Govt order. It is usual and duty in accordance with the Local Audit Manual of the Comptroller's Office a copy of every audit note is sent for information of Govt

NOTE—Contn sheet

7/8/16

(BB—7000—17 1 1

General and Revenue Secretariat

Jul File No. 101 of 1915

Serial No

No. No 16 of 16
15.8.16

A

5 Forwarded No. with compliments to the Comptroller & Auditor General of India for favour of info & by desire with reference to the Jt. Secy. Mysore's letter of 15th inst. & Jt. Secy. to Govt. Finance Dept. Bangalore

B

A 30
17-8-16

SEN & REV SECTT
28 SEP 1916

Note 48
17 9 16

6 Rule 15 of the Municipal Account Manual requires that all important defects discovered during the audit of each institution and requiring the immediate notice of Government should be detailed in a report which should be forwarded to Government with the explanation of the President thereof and with suggestions for their rectification The audit notes sent to the Presidents of Municipalities are received with their final replies after the lapse of considerable time and when they are received they will be required for use in connection with

NOTE—Contn sheet

G R S 12]

General and Revenue Secretariat

Mel File No. 101 of 1915

Serial No

with the next audit To prevent such delay in the report of matters to Government, a copy of the audit note on the accounts of each local body based on the replies furnished to the objection ~~xxx~~ statements issued by the auditors in course of audit, is at present being submitted to Government without the final replies of the Presidents If the procedure prescribed in rule 15 is to be strictly followed, the audit notes cannot be submitted promptly by this office to enable Government to pass timely orders on important points brought to notice in them

7 The annual report on the audit of all Municipalities in the State is being regularly submitted to Government, as required in the note under rule 15 Municipal Account Manual

8 How far the Presidents of Municipalities adhere to the procedure laid down in rule 14 M A M , is a matter on which a definite opinion cannot be expressed by this office It is however ascertained from the local audit staff that the procedure prescribed in that rule is generally followed by the Municipalities

SDV/19 19th September 1916 Offg Comptroller

NOTE—Contn sheet

(P 8 -77000—17 12 15

5

G R S 12]

General and Revenue Secretariat | Mel File No 167 of 1915

Serial No

9 Subs for orders on the opinion of the Comptr on the matter

25/9/16

10 The Comptroller's procedure is directly opposed to the instructions contained in Rules 14 & 15 of the Municipal Account Manual, which seem to require that the local bodies should have their say in respect of all defects pointed out by the Comptroller, before any orders passed by Govt. To deprive them of this privilege and opportunity, would, besides being unfair to them, render the reviews of Govt one sided and less effective.

11 Govt have recently changed their policy in the matter and allowed the Municipalities greater responsibilities in respect of scrutiny in the progress of collection of their revenues

Abolished by G.O. No. 2 Stat. & Co.

12 The note to Rule 15 affords Govt ample opportunities for rectifying the defects remaining unremedied, and the present reports therefore appear superfluous -

13 Yes

27/9/16

4
27/9

7028—Cmptn sheet

FB—70 000—17 12 1

G R S 12]

General and Revenue Secretariat | Mil File No. 61 of 191 5.

Serial No

Sub 6 - 15) Is not clear as to what point the opinion of the Branch is required. It is desirable that under rules containing important items should come up to Govt so that they may be kept aware of the contents of them. It is open to Govt to take the rules sent up by Govt without orders or to pass orders on them after getting of necessary explanations on doubtful points from the Presidents Concerned

By 14

5/12

16) Subs for orders

6/12

7 12 16

1 Rev Secretary)

17) 2nd Member) For orders

7/12/1916

7 12 16

293 6.12.16

18) Rules - should be signed when amendments are read very late & many new rules are framed by Govt can revise no time for proper

19) Above issue & Circular to Registrars prepared by Mr Sundar - with their remarks Pleased this may be Govt orders

9.12

Asst Secy) 9-12-1916

No 1—Cantonment

1.1 70 000—17 12 15

222

G R S 12]

General and Revenue Secretariat — File No. 101 of 1915.

Serial No

20) Please put up draft

D.M. 9.12.16

draft submd

(64) 14/12/16

21) For approval

D.M. 12.12.16

Rev. Secretary)

209 22-12-16

22) 2nd Member) For approval 13/12/16

23) Noted & orders returned 13/12/16

Legal advice

Draft returned

with my orders

24) Please revise accdg & submit - 22/12/16

22/12-16

S 23/12

25) Revised draft submd

(64) 23/12/16 Rev Secy)

25/12-16

26) Issue

30/12/16 30/12 16

G R S 12]

General and Revenue Secretariat | Ml File No. 161— of 1915.

Serial No	
160	To the Comptr & the Deputy Comrs of districts & to the Presidents of Bangalore & Mysore City Municipal Councils No 4 1140 — 50 Dt 3 — 1 — 1917 Issues instructions in the matter of disposing of audit notes of Municipaliti

19

It is requested that in future communications on the subject the No and date of this letter and the distinguishing letters below the number as given opposite may be quoted and addressed to the Comptroller Mysore Government

D229 dtd 10-5-107

330

No L. P. 54 Inc 1 Dupt. OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 14th July 1916

7

FROM

M. N Krishna Rao, Esq., B.A.,

~~EXSECHARYAVARTY, ESQ., M.A.~~

~~EXTRA EXTRA~~

Offg. *Comptroller to the Government of*
His Highness the Maharaja of Mysore

To

L. Krishna Rao, ,Esq,

Secretary to the Government of Mysore,

R e v e n u e *Department*

SIR,

I have the honour to forward herewith for information the note on the audit of the Accounts of Tirur Municipality for 1914-15.

I have the honour to be,

S i r,

Your most obedient servant,

A Ramaswamy Ramanuja

For Comptroller.

R.F. K

C O 43—Rec 18]

Department

191

FROM

J. S. CHAKRAVARTHI, Esq, M. A.,
F. R. A. S., ETC.
The Comptroller to the Govt of
H H the Maharaja of Mysore

To

The Secretary to the Govt of Mysore,
Revenue Dept

Dated 15

Despatched 17 Jupreme.

Received

No 3320

Subject matter

Forwarding the
Inside audit of the
accounts of Bowringpet
Taluk

3 Copies Local Audit Notes (10

GRS 28]

File No 101-15
Serial No 160

Diary No of letter replied to 222

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT
( )

and

READ—

the 191 ~~letter no 330/A·A 1054 dated 14th Sep 1916 from the Comptroller forwarding the note on the local audit of the accounts of the~~

Date of issue 8.1.17

Signed by Mr B Subbarao

ORDER THEREON.—No

Banur Municipality for 1914-15

this be

i printed?

ii treated as a standing order?

iii published in the Gazette English part?

iv translated?

v placed at the disposal of the Press?

vi published in the Gazette Kannada part?

Order No: 4140-50 / ml01-15-160 931

The note is forwarded to the Dy Commr of the

over

SUBJECT

GPB—50 000—1 12-12

~~Kadoor Dt for submission~~
~~with the replies of the~~
~~President as required~~
~~by rule 14 of the Mund~~
~~account Manual.~~
~~The audit notes are~~
~~received very late~~
~~and any remarks~~
~~orders issued thereon~~
~~by Govt can serve~~
~~no useful purpose~~
~~The Dy Comrs and Presdts~~
of Mund Bodies are requested
to promptly dispose of the
audit notes in the manner laid down in Rule 14, in ~~and~~
~~audit notes~~ and return
them to the comptroller with
~~their~~ remarks and the
comptroller is requested
to see that Rule 15 of the
Mund Account Manual
is strictly observed in future

Print

30/12/16

Offg Secy

23/12/16

The comptroller
The Dy Comrs of Dts
H. Presds of Panchayats and Mappila city Mund Committees

Audit Notes of Accounts

No 1140 50—Ml 101-15 160, dated 3rd January 1917

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

GENERAL AND REVENUE DEPARTMENTS

Read—

Letter No 330—I A D 54 dated 14th September 1916 from the Comptroller forwarding the Note on the local audit of the accounts of the Birur Municipality for 1914 15

Order No 4140 50—Ml 101 15 160, dated 3rd January 1917

The Note is forwarded to the Deputy Commissioner of the Kadur District for submission with the replies of the President as required by Rule 14 of the Municipal Account Manual

2 The audit notes are received very late and any review or orders issued thereon by Government can serve no useful purpose

3 The Deputy Commissioners and Presidents of Municipal Bodies are requested to promptly dispose of the audit notes in the manner laid down in Rule 14, Municipal Account Manual, and return them to the Comptroller with their remarks and the Comptroller is requested to see that Rule 15 of the Municipal Account Manual is strictly observed in future

B RAMASWAMAIYA,
Offg Secy to Govt, Rev Dept

To—The Comptroller Mysore Government
The Deputy Commissioners of Districts
The Presidents of Bangalore and Mysore City Municipal Councils

Exd —c R

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS.

G O No. 4140-50—Ml. 101-15-160, dated 3rd January 1917.

Audit Notes of Accounts

Directs the prompt disposal of —— in accordance with Rules 14 and 15 of the Municipal Account Manual

W D 1774—GPB—1 1 17—300